

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-17. (Cancelled)

18. (New) A method for playing audio data from a storage device, comprising:

receiving an access unit of audio data from the storage device;

determining a number of substreams present in the access unit;

depacketizing the access unit;

transmitting the depacketized access unit directly to a decoder core without buffering;

decoding the depacketized access unit by the decoder core for a first substream of the access unit if the number of the substreams is more than one; and

decoding the depacketized access unit by the same decoder core for a second substream of the access unit after the first substream is decoded if the number of the substreams is more than one.

19. (New) The method of claim 18, wherein the storage device is of DVD-Audio format.

20. (New) The method of claim 19, wherein the decoding the first substream comprises extracting a restart header for determining timing for executing the decoding the second substream.
21. (New) The method of claim 20, wherein the decoding the first substream and the decoding the second substream both comprise Meridian Lossless Packing ® (MLP) decoding.
22. (New) The method of claim 19, wherein the depacketizing comprises:  
reading a major sync;  
reading a minor sync; and  
reading a substream directory so as to determine the number of the substreams present in the access unit.
23. (New) The method of claim 22, wherein the depacketizing, the decoding the first substream and the decoding the second substream are implemented in a digital signal processor.